



Canada World Education

Course Outline

Course: Financial Accounting Fundamentals			
Grade: 11	Type: U C M O E	Credit Value: 1 Credit hours: 110	Course code: BAF3M Dept: Business
Teacher: J.F. Michaud		Development date: Aug. 2020	
Course Reviser: J.F. Michaud Date: September 2020		Prerequisites: none	
Resources Required: electronic device with internet access Text book: none required SupplNelson, Principles of Accounting 11th Edition			
Ministry Curriculum Documents: - The Ontario Curriculum Grades 11 and 12 Business Studies 2006 Growing Success – Assessment, Evaluation and Reporting in Ontario Schools-2010 - Learning for All – A Guide to Effective Assessment and Instruction for All Students, Kindergarten to Grade 12, 2001 - Environmental Education: Scope and Sequence of Expectations, 2017 - Course Descriptions and Prerequisites, Grades 9 to 12, 2018 - Equity and Inclusive Education in Ontario Schools: Guidelines for Policy Development and Implementation - Financial Literacy: Scope and Sequence of Expectations, Grades 9-12, 2016 - First Nations, Métis, and Inuit Connections – Scope and Sequence of Expectations, 2016 - Health and Safety: Scope and Sequence of Expectations, Grades 9–12, 2017			
Course Description This course introduces students to the fundamental principles and procedures of accounting. Students will develop financial analysis and decision-making skills that will assist them in future studies and/or career opportunities in business. Students will acquire an understanding of accounting for a service and a merchandising business, computerized accounting, financial analysis, and ethics and current issues in accounting.			
Overall Expectations By the end of this course, students will:			



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- describe the discipline of accounting and its importance for business;
- describe the differences among the various forms of business organization;
- demonstrate an understanding of the basic procedures and principles of the accounting cycle for a service business.
- demonstrate an understanding of the procedures and principles of the accounting cycle for a merchandising business;
- demonstrate an understanding of the accounting practices for sales tax;
- apply accounting practices in a computerized environment.
- demonstrate an understanding of internal control procedures in the financial management of a business;
- evaluate the financial status of a business by analysing performance measures and financial statements;
- explain how accounting information is used in decision making.
- assess the role of ethics in, and the impact of current issues on, the practice of accounting;
- assess the impact of technology on the accounting functions in business;
- describe professional accounting designations and career opportunities.

Outline of course content :

Unit: 1 Fundamental Accounting Practices	Hours: 33
Unit: 2 Advanced Accounting Practices	Hours: 35
Unit: 3 Internal Control, Financial Analysis, and Decision Making	Hours: 30
Unit: 4 Ethics, Impact of Technology, and Careers	Hours: 10
Exam	Hours: 2

All components of the course are delivered online

Mark reporting

Student marks will be posted online so that parents and students can see student progress and current marks through a secure reporting software.

Mark breakdown

Evaluations Throughout the course: 70% of final grade

Final Evaluation: 30% of final grade



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The term work and Exam will be broken down in the following skill Categories:

Knowledge and Understanding	30%
Thinking	20%
Communication	20%
Application	30%

The activities completed during the course will account for the following percentages:

Assignments	22%
Quizzes	15%
Tests	23%
Exam	30%

Achievement levels

Level 1 50-59%	Level 2 60-69%	Level 3 70-79%	Level 80-100%
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Teaching and Learning Strategies

Teachers use a variety of teaching strategies to maximize student learning. The following teaching strategies will be used in this course:

Teacher will utilize instruction that both responds to the characteristics of a diverse group of students and is precisely tailored to the unique strengths and needs of each student can be achieved using the principles and guidelines associated with three instructional approaches:

- 1) Universal Design for Learning (UDL),
- 2) differentiated instruction, and
- 3) the tiered approach to prevention and intervention. (Learning for All, Kindergarten to Grade 12: For more info please see <http://www.edu.gov.on.ca/eng/general/elemsec/speced/LearningforAll2013.pdf>)

What are UDL-aligned strategies? <https://goalbookapp.com/toolkit/strategies>

- UDL-aligned strategies are instructional methods and tools used by teachers to ensure that ALL students have an equal opportunity to learn. All of our strategies are aligned with Universal Design for Learning (UDL) guidelines. These guidelines help you to select strategies that remove barriers in instruction so that all students can achieve their learning goals.



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• Differentiated Instruction is based on the idea that because students differ significantly in their interests, learning styles, and readiness to learn, it is necessary to adapt instruction to suit these differing characteristics. Teachers can differentiate one or a number of the following elements in any classroom learning situation (Tomlinson, 2004): the content of learning (what students are going to learn, and when); the process of learning (the types of tasks and activities); the products of learning (the ways in which students demonstrate learning); the affect/environment of learning (the context and environment in which students learn and demonstrate learning).
(<http://edugains.ca/newsite/di/index.html>)

Teaching and learning strategies adopted should be appropriate to the course type and should reflect an appropriate balance of theoretical components, practical applications for the course and appropriate to the range of student learning.

Helping students become self-directed.

In order to address the unique learning styles of students in this course, a variety of activities and learning experiences should be offered, including, but not restricted to: questioning, demonstrations, role-plays, simulations, co-operative group learning, brainstorming, discussion, peer coaching, interviewing, reflective writing, reflective thinking exercises, concept mapping, reading, tutoring, direct instruction, one-on-one teaching, and experiential learning.

Teachers will find ways throughout the course for students to make authentic learning connections with their other courses, the school, local community and the world at large. **Examples of teaching strategies:**

• Brainstorming • Be the teacher • Case Studies • Computer technology – reports, spreadsheets, flow charts , data bases, electronic presentation; • Conferences • Documentaries/Videos /Ted Talks/Video critique • Flexible Grouping • Focus Groups–Informal discussions based on focus questions • Formal Debates/Informal debates • Graphic Organizers • Group critique • Group Discussions • Independent Study • Informal Debates	• Media Presentation • Peer feedback • Planning and writing analytical pieces of work • Provide specialized vocabulary • Reading: read for meaning • Reading: to develop the ability to use specialized vocabulary • Research Project –individual • Research Project-group • Role-play • Seminar • Skype interviews • Socratic Teaching • Structured discussion • Think-Pair Share • UDL-Aligned Strategies (see
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• Internet Based Research/Investigation • Interview • Investigative and inquiry questions	https://goalbookapp.com/toolkit/strategies • Write or give a personal perspective in discussions
Assessment & Evaluation of Student Performance Assessment & Evaluation The primary purpose of assessment and evaluation is to improve student learning and to help students assume responsibility for their learning. Mid-term and final marks are determined through evaluations or Assessments of Learning, which typically occur towards the end of a unit and end of the term. During the learning process, information about a student's learning is gathered and used by the teacher and student to inform decisions that affect goal setting and teaching in the classroom. The data gathered as Assessment as Learning and Assessment for Learning do not carry a mark weight, but do play a crucial role in student success as they help inform the teacher about each student's progress. All types of assessments allow teachers to provide descriptive feedback that is clear, specific, meaningful, and timely to support improved learning and achievement. Learning Skills and Work Habits (responsibility, organization, independent work, collaboration, initiative, self-regulation) will be reported by a letter (E = Excellent, G = Good, S = Satisfactory, N = Needs Improvement). These skills and habits support a high level of success in meeting the course expectations in addition to contributing to the development of positive life and work skills for the future.	
Assessment as Learning	Assessment for Learning
Student Product • Entrance tickets • Graphic organizers-KWL • Journal • Peer assessment • Peer editing checklist • Pre-tests/Diagnostic tests • Quizzes • Reflections • Rough drafts • Self assessment • Self-proofreading using a checklist • Practical task	Student Product • 3-Minute Pause • Assignments • Diagnostic Assessment • Exit tickets • Graphic organizers • Homework • Journals/Letters/Emails • Know, WonderLearn (KWL) • Learning Logs • Presentation (PPT/Prezi..) • Problem solving • Quiz/problem solving • Vocabulary notebook



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	• Project • Practical task
Observation • Checklist/Feedback for group discussion • Peer rating on presentations • Teacher anecdotal feedback • Teacher feedback for a task • Teacher rating for a task • Whole class discussion	Observation • Class discussions • Demonstrations • Informal debate • Performance tasks • Presentations • Role Play
Conversation • Student teacher conversations • Questioning • Moderated group discussions • Peer-Oral feedback	Conversation • Brainstorming • Debate • Focused Conversations • Oral pre-tests • Oral quizzes • Interviews • Pair work • Group work • Portfolio conferencing • Student teacher conferences
Considerations for Program Planning • Individual Education Plan: Accommodations to meet the needs of exceptional students as set out in their Individual Education Plan will be implemented within the classroom program. Additional assistance is available through tutoring. • The Role of Technology in the Curriculum. Using information technology will assist students in the achievement of many of the expectations in the curriculum regarding research, written work, analysis of information, and visual presentations. • English As a Second Language (ESL): Appropriate accommodations in teaching, learning, and evaluation strategies will be made to help ESL students gain proficiency in English. • Programs will involve an open, collaborative, activity-based approach to teaching that accommodates students' interests, aspirations, and learning styles. Activities will be designed to include both individual and team	



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approaches, with emphasis on equity and inclusive education, financial literacy, careers, and health and safety.

Program Planning Characteristics

- knowledge and skilled based
- developmentally appropriate to the learner
- inquiry based
- holistic, taking the whole student attributes such as cognitive, emotional, social and physical.
- transformational, helping students grow and reach their potential
- inclusive, engaging all students
- differentiated to meet students learning and motivational needs
- well documented, information shared on an ongoing basis with students and parents

Technological Devices:

Any device with windows 8 or newer will work on the software used for all courses.

For Online courses Electronic devices are necessary to access the course content and lessons. However, it is strongly recommended that students use other means such as paper and pencil when comprehension skills are required.

CWEC supports the use of technology to enhance learning, but the use of such electronic technology in the classroom is at the discretion of the teacher. Working together we can ensure the appropriate use of technology by all members of our school community.